

BROWN GAVALAS & FROMM LLP  
Attorneys for Plaintiff  
KULBERG FINANCES, INC.  
355 Lexington Avenue  
New York, New York 10017  
212-983-8500

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X  
KULBERG FINANCES, INC.,

Plaintiff,

-against-

SIGNAL S.A. and KOREA DAEHUNG  
TRANSPORTATION AND TRADING CO.,

Defendants.  
-----X

08 Civ. 1906 (GBD)

**RULE 7.1 STATEMENT**

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure and to enable judges and magistrates of the Court to evaluate possible disqualification or recusal, the undersigned attorney of record for Plaintiff, KULBERG FINANCES, INC., certifies that there are no corporate parents, subsidiaries, or affiliates of this party which are publicly held.

Dated: New York, New York  
February 21, 2008

BROWN GAVALAS & FROMM LLP  
Attorneys for Plaintiff  
KULBERG FINANCES, INC.

By: 

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